The Saskatchewan
Water Appeal Board

Annual Report
1989-90

Saskatchewan
Water Appeal Board

Table of Contents

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	Page
1. Letters of Transmittal	2
2. Chairman's Comments	3
3. Board Members	4
4. Table No. 1 — Summary of Appeals	5
5. Financial Statements	6
6. Statement of Equity in Fixed Assets	9
7. Notes to the Financial Statement	10

Her Honour
The Honourable Sylvia O. Fedoruk
Lieutenant Governor of Saskatchewan
Government House
4607 Dewdney Avenue
Regina, Saskatchewan
S4P 3V7

Dear Madam:

I have the honour to submit herewith the annual report of The Water Appeal Board for the period commencing April 1, 1989 and ending March 31, 1990.

Respectfully submitted,

Grant Hodgins,
Minister

Honourable Grant Hodgins
Minister
Saskatchewan Environment and
Public Safety
Legislative Building
Regina, Saskatchewan

Dear Mr. Hodgins:

I am pleased to present the annual report of The Water Appeal Board for the fiscal year ending March 31, 1990.

Respectfully submitted,

George Wickett,
Chairman

Chairman's Comments

The Saskatchewan Drainage Appeal Board was continued under the Water Appeal Board which was established under the Water Appeal Board Act (Bill No. 73 of 1983-84) and became law upon the proclamation of the Water Corporation Act on July 1, 1984. The Water Appeal Board came into force on July 1, 1984. We are a body corporate and receive funding in the form of a grant from the Consolidated Fund. The Board has full responsibility for its financial operations.

The Board's Membership consists of seven members, comprising of five men and two women from various parts of the Province, being familiar with farming operations, rural municipality operations and technical expertise.

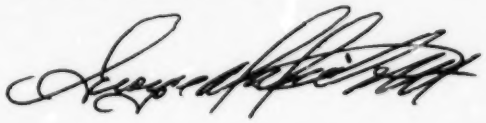
The mandate of the Water Appeal Board is to hear and determine appeals against decisions, orders and actions made by the Water Corporation with respect to drainage complaints and drainage permit applications. The Board received seven (7) new appeals in the year 1989-90. A complete report on the appeals is found in Table 1.

Water problems are province-wide from the U.S. border to as far north as land is being farmed and from the Manitoba to the Alberta borders. Water is a problem wherever farming is carried on, whether it be flooding, erosion, drought or irrigation problems. In the last number of years, with farm size being expanded, larger machinery being used and cost price squeeze, farmers are encountering more pressure to produce on every acre. Some of the acres, historically are not meant to be cultivated. Our task is not an easy one as there are no simple answers to every situation. All cases are weighed on their own merit. The Board is dedicated to render decisions that will be as fair and equitable as possible.

The Board's office is located in Regina and maintains a part-time secretary. The Board retains independent legal counsel on a fee-for-service basis. Business meetings are held nine months of the year in conjunction with scheduled appeal hearings in Regina, Saskatoon and Prince Albert. When necessary, site inspections are conducted by members of the Board.

The duties of the Board have been very challenging and educational to all of our members. We are all much wiser with respect to the problems encountered by the Water Corporation, the Rural Municipalities and the farmers in administering the Province's water resource. We are proud of our record to date and it is encouraging to hear from farmers and other parties with respect to their satisfaction and the opportunity that they have to be heard and have their problems reviewed.

The Board appreciates the co-operation it has received this past year from the staff and engineers of Water Corporation and we also thank the farmers and their families for appreciating the difficult decisions we have had to make.



George Wickett
Chairman.

March 31, 1990

Board Members

Chairman: George Wickett
P.O. Box 98
Rosetown, Saskatchewan
S0L 2V0

Vice-Chairman: Elaine Morgan
Gainsborough, Saskatchewan
S0C 0Z0

Member: Christine Wolfater
P.O. Box 268
Tompkins, Saskatchewan
S0N 2S0

Member: John Duncan
P.O. Box 10
Leask, Saskatchewan
S0J 1M0

Member: Gary Grisdale
P.O. Box 149
Weekes, Saskatchewan
S0E 1V0

Member: Joe Huber
P.O. Box 128
Raymore, Saskatchewan
S0A 3J0

Member: Roy Epp
Langham, Saskatchewan
S0K 2L0

Table No. 1 Summary of Appeals

Activity	1988-89	1989-90
New Appeals	8	9
Appeals ordered to be heard or reheard by Queen's Bench	—	—
Appeals Heard	9	8
Decisions Rendered	11	6
Appeals Withdrawn	2	1
Appeals Denied	—	—
Department Decisions Affirmed	7	6
Department Decisions Over-turned or Varied	4	3
Decisions appealed to the Court of Queen's Bench	—	—

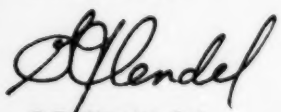
Water Appeal Board
Financial Statements
Year Ended March 31, 1990
Office of the Provincial Auditor
Regina, Saskatchewan

Auditor's Report

To the Members of the Legislative Assembly
Province of Saskatchewan

I have examined the balance sheet of the Water Appeal Board as at March 31, 1990 and the statement of revenue, expenditure and accumulated surplus and the statement of equity in fixed assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied, after giving retroactive effect to the change in accounting policy for the fixed assets as explained in Note 3 to the financial statements on a basis consistent with that of the preceding year.



G.F. Wendel, C.A.,
A/Provincial Auditor

Regina, Saskatchewan
June 28, 1989.

Water Appeal Board
Balance Sheet
As At March 31

Statement 1

	1990	1989
Assets:		
Bank	$ 48,055	$ 50,596
Accrued interest	610	555
Prepaid expenses	161	161
Due from Trust Fund	2,600	1,200
Office equipment	4,512	2,053
	$ 55,938	$ 54,565
Liabilities & Equity		
Liabilities:		
Accounts payable	$ 2,321	$ 1,197
Equity:		
Accumulated surplus	49,105	51,315
Fixed assets (Statement 3) (Note 3)	4,512	2,053
	$ 55,938	$ 54,565
Trust Fund		
Assets:		
Bank	$ 5,200	$ 4,800
Liabilities:		
Appellant fees (Note 1)	$ 2,600	$ 3,600
Due to Operating Fund	2,600	1,200
	$ 5,200	$ 4,800

(See accompanying notes)

Water Appeal Board
Statement of Revenue, Expenditure and Accumulated Surplus
For the Year Ended March 31

Statement 2

	1990	1989
Revenue		
Department of Environment and Public Safety — grant (Note 1)	$ 52,285	$ 97,963
Investment income	4,432	4,757
Miscellaneous revenue	354	—
Appellant fees (Note 1)	1,400	1,200
Total Revenue	58,471	103,920
Expenditure:		
Honoraria	16,838	16,950
Secretarial services	7,245	6,593
Travel and sustenance	17,909	18,414
Telephone	3,287	3,700
Legal	6,753	5,387
Office (including postage, photocopying, supplies and equipment	4,671	3,149
Miscellaneous	1,599	1,797
Office rental	2,379	2,252
Total Expenditures	60,681	58,242
Excess of (expenditure over revenue) revenue over expenditure	(2,210)	45,678
Accumulated surplus, beginning of year	51,315	5,637
Accumulated surplus, end of year	$ 49,105	$ 51,315

(See accompanying notes)

Water Appeal Board
Statement of Equity in Fixed Assets
For the Year Ended March 31

Statement 3

	1990	1989
Equity in fixed assets:		
Balance, beginning of year	$ 2,053	$ 1,349
Fixed asset additions:		
Purchases in the year	2,459	704
Equity in fixed assets, end of year (Statement 1)	$ 4,512	$ 2,053

Water Appeal Board
Notes to the Financial Statements
March 31, 1990

1. Accounting Policies

A. Grants — Department of Environment and Public Safety

Under the authority of section 7 of **The Water Appeal Board Act**, the board receives grants out of moneys appropriated by the Legislature for the payment of the administrative costs of the Board. The operating grant paid to the Board is netted against the accumulated surplus at April 1.

Grants received from the Consolidated Fund are recorded as revenue when received.

B. Appellant Fees

Appellant fees are held in a trust account until the appeal has been heard and the decision rendered. Once the decision has been rendered by the Appeal Board, then the appellant fee is dealt with in one of two manners:

i) The fee is returned to the appellant if he/she has been successful in his/her appeal.

ii) The fee is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

C. Fixed Assets

The Board records fixed asset purchases as expenditures in the year of purchase and records fixed asset disposals as revenue in the year of sale. The Board discloses the cumulative cost of fixed assets as "Office Equipment" on the balance sheet with a corresponding entry to "Equity - Fixed Assets".

2. Establishment of Board

The Water Appeal Board was established under **The Water Appeal Board Act** and became law upon the proclamation of **The Water Corporation Act** on May 25, 1984. **The Water Appeal Board Act** came into force on July 1, 1984.

3. Change in Accounting Policy

During the year the Board has retroactively adopted the policy of recording fixed assets and equity in fixed assets on the balance sheet to maintain accountability. The fixed assets and equity in fixed assets have been restated for comparative purposes in the amount of $2,053.

This change in policy has no effect on the previously reported results of the Board's operations.